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Certified Public Accountant and Consultant

March 15, 2022

Honorable Sidney H. Stein
United States District Court
Southern District of New York
500 Pearl Street
New York, NY 10007

Re: United States vs. Victor M. Rivera, Case No. 21-CR-221 (SHS)

Dear Judge Stein.,

I am submitting this letter on behalf of and in support of Mr. Victor M. Rivera.

My name is Benjamin A. Montgomery. I have been a Certified Public Accountant, in Public Practice, serving the local community, concentrating on small and medium-sized businesses for over twenty years. I am also a board member of several not-for-profit Organizations and adjunct professor for a few local colleges and Universities.

I met Mr. Rivera in 2009 and decided to follow his career because of his resilience and drive. I got to know Mr. Rivera, who became a client and friend. It is remarkable that he came out of prison illiterate and completed his GED, undergraduate, and master's degrees. When I met Mr. Rivera, the community service organization, Bronx Parent Housing Network, that he established had annual revenue of approximately thirty thousand dollars (\$30K) and three employees. I watched as he build and develop this organization to about one hundred and fifty million dollars (\$150 M) annually with over three hundred employees. Mr. Rivera is a charismatic, focused, people person. He has helped countless individuals in the South Bronx through training, employment, and job development to further the mission of Bronx Parent Housing Network, which was established to provide temporary and permanent housing for the disadvantaged.

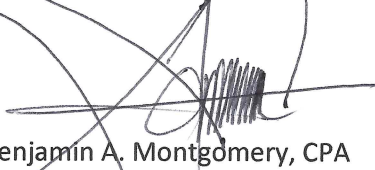
I learned of Mr. Rivera's transgressions through the media and was incredibly surprised and disappointed. I confronted him, and he admitted his wrongdoing. He has suffered significantly, personally, financially, emotionally, and spiritually for this wrongdoing. However, he is penitent,

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and a prison sentence would not serve the public interest because we would remove a stalwart of community service. I am therefore requesting that the court show leniency to Mr. Rivera for his misdeeds.

Thanks in advance for your favorable consideration.

Very Truly Yours,



Benjamin A. Montgomery, CPA